

Age and Infirmary and Financial Hardship

A property owner who cannot meet his/her real estate tax obligation due to AGE AND INFIRMITY AND POVERTY may apply for this exemption. To qualify, an applicant must present evidence to the Board of Assessors which corroborates individual's age AND infirmity AND inability to pay the assessed tax. Household income, assets, home equity and ability to defer taxes are some of the factors considered when determining poverty or financial hardship.

**THE AMOUNT GRANTED VARIES
ACCORDING TO NEED.**

Newton Elderly and Disabled Taxation Aid Fund

The City of Newton has created a special fund to assist elderly and disabled persons of low income who are having problems paying their property taxes.

The **Newton Taxation Aid Fund** provides modest grants to help elderly and disabled citizens faced with temporary financial hardships. The grants are used to pay a small portion of a homeowner's real estate taxes.

Priority is given to property owners who do not qualify for aid from other tax assistance programs.

For complete details, requirements and an application either visit the City of Newton Web Site or call the Assessing Office at **617-796-1160**.

CITY OF NEWTON

Department of Assessment Administration

As provided by Massachusetts General Laws Chapter 59, Section 5, the Board of Assessors administers tax assistance programs for various eligible property owners. The programs are summarized in this folder.

Additional information and the necessary application can be obtained by visiting or calling the department of Assessment Administration at 617-796-1160.

Applications must be filed within three months of the mailing of the actual (third quarter) tax bill. The deadline will be in **March of 2013**. Applications must be filed on time and annually.

General Information

Hours:

**Monday, Wednesday, Thursday,
Friday 8:30 a.m. to 5:00 p.m.
Tuesday 8:30 a.m. to 8:00 p.m.**

617-796-1160

**1000 Commonwealth Ave.
Newton, MA 02459**

City of Newton Web Site

www.newtonma.gov

CITY OF NEWTON



SENIOR CITIZEN

PROPERTY TAX Assistance Programs

**Setti D. Warren
Mayor**

**Elderly, Surviving Spouse,
Minor Child
CLAUSE 17D**

- must be over 70 as of July 1, 2012 OR must be a surviving spouse OR surviving minor child AND
- must have owned and occupied the property for five years AND
- must have a whole estate (the value of personal property less domicile) of less than \$40,000

**Proposed COLA
Pending Board of Aldermen
Approval for FY 2014**

- Proposed adoption of a Cost of Living Adjustment would adjust asset limit and exemption by an amount linked to the Consumer Price Index.
2012: \$40,000 VS. 2013: \$41,060

**TAXPAYER IS ENTITLED TO A \$175
OR \$180 WITH FY2013 COLA
EXEMPTION.**

*2014 Requirements and exemption will be
based on updated COLA

**Senior Tax Deferral
CLAUSE 41A**

- must be over 65 as of July 1, 2012 AND
- must have primary residence in Massachusetts for ten years AND
- owned property in the state for five years AND
- must have occupied the property as of July 1, 2012 AND
- must have a total income of less than \$60,000 per year.

**TAXPAYER IS ENTITLED TO
DEFER (DELAY)
PAYMENT OF ANY PORTION OF
THE PROPERTY TAX BILL.**

**For Older Citizens
CLAUSE 41C**

- must be 65 years of age or older as of July 1, 2012 AND
- must have primary residence in Massachusetts for ten years AND owned property in the state for five years AND must have occupied the property as of July 1, 2012 AND
- all co-owners must have a whole estate (the value of personal property excluding domicile) of less than \$40,000 if single, \$55,000 if married AND
- all co-owners must have an income less than \$20,000 if single, \$30,000 if married, after subtracting an allowable exclusion.

**Proposed COLA
Pending Board of Aldermen
Approval for FY2014**

- Proposed adoption of a Cost of Living Adjustment would adjust income and asset limits by an amount linked to the Consumer Price Index.

2012 Asset Limit VS. 2013 Asset Limit
Single: \$40,000 Single: \$41,060

Married: \$55,000 Married: \$56,458

2012 Income Limit VS. 2013 Income Limit
Single: \$20,000 Single: \$20,530

Married: \$30,000 Married: \$30,795

*2014 Requirements will be based on updated COLA

**TAXPAYER IS ENTITLED TO A \$1,000
EXEMPTION**

**Senior Property Tax
Work-Off Program**

- Must be sixty (60) years of age or older as of July 1, 2012.
- Must have principal place of residence in Newton, Massachusetts as of July 1, 2012
- Must have gross income less than \$40,000 if such person is single and not head of household, less than \$50,000 if such person is head of household, or less than \$60,000 if such person files a joint tax return with spouse.

**Proposed Proxy Program
Pending Board of Aldermen
Approval for FY2014**

- If the Board of Aldermen approves, a provision will be adopted for qualifying seniors who are physically unable to perform the volunteer work-off services. An equally qualified proxy may perform the services on behalf of the senior.

**THE TAXPAYER IS ELIGIBLE TO
EARN UP TO \$1,000* WHICH WILL BE
CREDITED TO TAXPAYERS REAL
ESTATE TAX BILL.**

*Federal Tax and other deductions will be withheld